Exhibit 24

From: Johanna Reeves [jreeves@jreeveslaw.com]
Sent: Wednesday, August 12, 2009 11:11 AM
To: Walcott, Jesse; Mustian, Roger T.
Subject: FW: Due Diligence Review Follow Up

Attachments: Sample Form DTC Registration Response.docx

Jesse,

Redacted – Privilege

Johanna Reeves Attorney at Law Direct Dial: 202-683-4200

DIEG DIAL AVACOTTACO

Law Office of Johanna Reeves 1425 K Street, NW Suite 350 Washington, DC 20005 Tel 202.587.5744 Fax 202.587.5601 ireeves@ireeveslaw.com

IRS Circular 230 Disclosure: To ensure compliance with requirements imposed by the IRS, be advised that any U.S. federal tax advice contained in this communication (including any attachments) was not written or intended to be used, and cannot be used, for the purpose of (i) avoiding any tax-related penalties that may be imposed on you or any other person under the Internal Revenue Code, or (ii) promoting, marketing, or recommending to another party any transaction or matter addressed in this communication.

This message is intended only for the use of the Addressee(s) named above. This message contains CONFIDENTIAL INFORMATION WHICH ALSO MAY BE LEGALLY PRIVILEGED. If you are not the intended recipient of this message, or the employee or agent responsible for delivering it to the intended recipient, you are hereby notified that any use, dissemination, distribution or copying of this message is strictly prohibited. If you received this message in error, please immediately notify the sender by telephone and delete the message and all attachments.

From: Johanna Reeves

Sent: Monday, July 27, 2009 11:51 AM

To: 'Lynsey Thompson'

Subject: Due Diligence Review Follow Up

Lynsey,

It was a pleasure meeting you, Kevin, and the rest of the folks at AAC last week. Thank you again for your hospitality.

As we discussed, attached is a sample form DDTC registration response letter. I did not want to make any assumptions on who you want to name as the key senior officer who will oversee the export compliance program, or who will serve as empowered officials, so I left that information blank with brackets. Note that the

Case 1:12-cv-06792-KBF Document 90-4 Filed 05/01/13 Page 3 of 5

person who is responsible for overseeing the export compliance program should have also been listed on the registration statement (Form DS 2032) as a company officer.

The following is some of the follow up information/items that we discussed:

- 1. Confirmation on gross receipts for tax years 2008, 2007, and 2006.
- 2. Copy of SOT receipt for tax year 2005 (year new license took effect).
- 3. Copy of Statement of Registration submitted to State Department for current period of registration.
- Copies of all State Department confirmation letters for previous manufacturer and exporter registrations.
- 5. Copy of 2008 manufacturer and export report, once it is filed with ATF.
- 6. Copy of form letter submitted to ATF when the company destroys a silencer.
- 7. Copy of information packet given to employees when they travel with silencers (or other firearms) for demonstration purposes.
- 8. Copy of page 2 from Form 4473, transaction no. 25 to Carl Donath.
- 9. Were there any over-the-counter sales under the new FFL (Corp.) before Jan. 19, 2006?

I am still reviewing the NFRTR against the inventory, but will let you know later today if there are any Forms 3, 4 or 5 that I will want to review.

Please let me know if you have any questions. I appreciate your assistance, cooperation, as well as your time with this review.

Best, Johanna

Johanna Reeves Attorney at Law Direct Dial: 202-683-4200

Law Office of Johanna Reeves 1425 K Street, NW Suite 350 Washington, DC 20005 Tel 202.587.5744 Fax 202.587.5601 irceves@irceveslaw.com

IRS Circular 230 Disclosure: To ensure compliance with requirements imposed by the IRS, be advised that any U.S. federal tax advice contained in this communication (including any attachments) was not written or intended to be used, and cannot be used, for the purpose of (i) avoiding any tax-related penalties that may be imposed on you or any other person under the Internal Revenue Code, or (ii) promoting, marketing, or recommending to another party any transaction or matter addressed in this communication.

This message is intended only for the use of the Addressee(s) named above. This message contains CONFIDENTIAL INFORMATION WHICH ALSO MAY BE LEGALLY PRIVILEGED. If you are not the intended recipient of this message, or the employee or agent responsible for delivering it to the intended recipient, you are hereby notified that any use, dissemination, distribution or copying of this message is strictly prohibited. If you received this message in error, please immediately notify the sender by telephone and delete the message and all attachments.

DRAFT FOR REVIEW FINAL ON COMPANY LETTERHEAD

[DATE]

VIA FACSIMILE

<u>Fax</u>

Deborah Carroll
Chief
Compliance and Registration Division
Directorate of Defense Trade Controls
Bureau of Political Military Affairs
US Department of State
Washington DC 205220-0112

US Departm	olitical Military Affairs nent of State DC 205220-0112
RE:	Advanced Armament Corp. (Registrant Code M-19517) – Compliance and Registration Follow-Up
Dear Ms. Ca	arroll:
Please acce 2009.	ept this is in response to the registration confirmation letter, dated March 24,
], [TITLE] of Advanced Armament Corp. ("AAC"), is the senior onsible for overseeing the export compliance program and for designating employees who will serve as Empowered Officials.
The followin	g full-time employees will serve as the Empowered Officials:
<u>Name</u> <u>Title</u> <u>Phone</u>	

Case 1:12-cv-06792-KBF Document 90-4 Filed 05/01/13 Page 5 of 5

Office of Compliance and Registration [DATE]
Page 2

Under penalty according to federal law (22 CFR 127.2; 22 USC 2278; 18 USC 1001), I, [NAME OF SIGNATORY], as authorized by AAC, warrant the truth of the statements made herein.

Should you have any questions or require further information, please contact me at [PHONE NUMBER], or by email at [EMAIL ADDRESS].

Sincerely,

[NAME] [TITLE]